SOUTH DAVIS RECREATION DISTRICT

DISTRICT



CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Title 17B, Part 1 of the *Utah Code*, I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of <u>SOUTH DAVIS RECREATION DISTRICT</u> for the fiscal year ending <u>December 31</u>, <u>2007</u>, as approved and adopted by resolution on <u>December 11</u>, <u>2006</u>, A public hearing, which met the requirements of the *Utah Code*, section (indicate which):

[] 17B-1-609 and 610, (applicable to entities who are adopting a budget prior to beginning of the fiscal year)

[] 59-2-918 and 919, (applicable to entities who have budgeted a tax rate increase)

was held on December 11, 2006.

Signed:

John R. Anderson, District Clerk

Subscribed and sworn to this /sr

2007

Notary Public)

Notary Public
RALPHT. HILL, JR.
790 South 100 East
Bountiful, Utah 84010
My Commission Expires
May 11, 2010

May 11, 2010 State of Utah

South Davis Recreation Center

2007 Budget



District Board Members.

This past year has been both a very exciting and most challenging time. It has been great working with Hogan Construction and VCBO Architecture and watching the construction progress on our new recreation center. Everything is coming together and the anticipation of excitement is truly starting to be seen from the citizens of the District.

The budget is one example of the challenges that I have had to contend with this year. The biggest concerns are the many unknowns we have. Utility costs for gas and electricity are just one example of these unknowns. In meeting with representatives from both Questar Gas and Bountiful City Power, hopefully I have some close estimates of what our utility usage will be. This will still only be an estimate until we can get a year of operation under our belts and can establish a history.

I look forward to both the exciting and difficult challenges ahead. The South Davis Recreation Center is going to be the biggest and best facility in the state and we should all be proud to have it here in our community. The facility is going to serve the citizens and especially the families of Davis County for many years to come.

I would like to thank you all for the support, confidence and guidance you have shown both me and my staff. We look forward to a great year and a successful grand opening of the facility in a short few months to come.

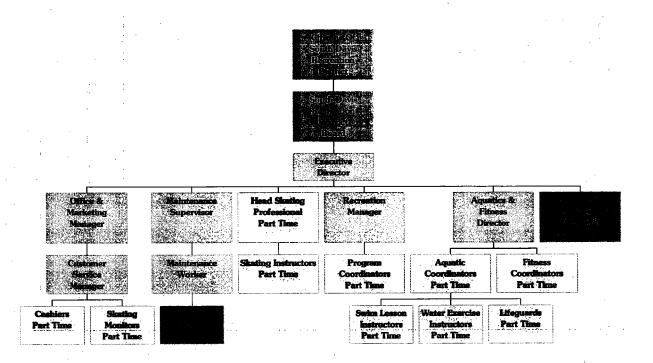
Sincerely,

John P Miller

Executive Director

South Davis Recreation District

Organizational Chart



South Davis Recreation Center

HERE TO SERVE YOU

John P. Miller

Executive Director

Scott McDonald

Aquatics & Fitness Director

Cory Haddock

Recreation Director

Shanna Schild

Marketing & Office Manager

Mary Gadd

Customer Service Manager

Tom Lund

Facility Maintenance Supervisor

SOUTH DAVIS RECREATION DISTRICT Operating and Capital Budget

						Distribution	of the constant.
Operating and Capital Budget						á	10/09
Fund Dept umber Account Description	Budget Detail (Proposed Budget)	2005 budget Actual	Eight Month Actual	Four Month Estimate	2006 Budget Estimate	Fiscal Year 2006 Budget As Amended	Fiscal Year 2007 Budget As Proposed
REVENUES							
SWIMMING POOL REVENUE							
83 0000 3472 1000 Admissions - Season Passas	Sale of season passes			0	. 0	0 420,000	
0000 3472	General admission/daycare	_	•	0	0		
0000 3472	Rental fees for pool area		, .			. 5	
2472	INSTRUMENTS OF SUPP		, .	o c	- c		
83 0000 3472 6000 Lessons-Pool	Public swimming lesson fees					o .	15,000 165,000
0000 3472	Rental fees for avmnasium	_		0	0	0 7.	
3472		0		0	0	0	0 30,000
Sub-éctal Pools				0	a	0 518,000	_
RECREATION REVENUE							ì
0000 3474				o c		-	35.000
			0 (o (0	.	0
	Team sporting event fees	_					
	•		2,063		42,000 4	44,063 77,	77,600 175,500
KE RINK REVENUE						•	
0000 3478			J	0	0		
0000 34/8	General public facility admission rees		,	> C		100	18,000 50,000
	Snack Bar sales			0		15,	
	Merchandise for sale	_	0				
		_					
0000 3478	Public skating lesson fees		, .				
Sub-total ice Rink					15,000	15,000 . 44,	44,000 474,000
TOTAL OPERATING REVENUE		0	2,063		57,000 5	59,063 639,600	600 1,856,500
OTHER REVENUES							
	Annual tax levy for operations subsidy Annual tax levy for debt service	513, 963 1,397, 429				510,000 500,000 1,396,898 1,396,898	000 520,000 898 1,392,923
83 0000 3150 0000 Fees-in Lieu of Property Tax 83 0000 3610 0000 Interest Earnings					0 000,081	0	0 140,000
0000 3840				0	0	0	
0000 3890		2052			0		
83 0000 3890 0000 Transfer-Unapproprieted-Retained-Earnings	Fund balance from bond proceeds and operations	14,000,000			5,426,396 15,39	15,399,060 15,721,145	145 890,000
0000 3891		17 084 840					
TOTAL REVENUES - SOUTH DAVIS RECREATION DISTRICT	N DISTRICT	17,964,612	2 9,974,727		7,570,294 17,545,021	5,021 19,357,643	643 5,899,423

SOUTH DAVIS RECREATION DISTRICT Operating and Capital Budget

Fund Dept umber

Account Description

Budget Detail (Proposed Budget)

Four Month Estimate

2006 Budget Estimate

Fiscal Year
2008 Budget 2007 Budget
As Amended Proposed

Draft Budget for Discussion: 10/09

83 OPERATING TRANSFERS IN (OUT): 83 OPERATING TRANSFERS IN (OUT): 83 OPERATING TRANSFERS IN (OUT): 83 OPERATING TRANSFERS IN (OUT)	8300 1711 0000 Coinstruction In Progress TOTAL CAPITAL EXPENSES	IAL EXPENSES 1621 0000 Buildings 1631 0000 Improvements Other Than Buildings 1641 0000 Critics Amarkur & Equipment 1641 0000 Critics Amarkur & Equipment	TOTAL OPERATING EXPENSES NET INCOME (LOSS)	800 000 9115 Accounting and Payma Barrions TOTAL OPERATIONS AND MANTENANCE	0000 6900 Contingency 0000 7500 Recreation Facility Costs 0000 8100 Principal on Bonds 0000 8200 Interestina Bonds	83 8300 0000 8220 Eleadon Expense Employee Background Checks 83 8300 0000 6300 Cash Over Cr Short	8300 0000 4825 8300 0000 5110	83 8300 0000 3400 Jankorial Services Jankorial Contract 83 8300 0000 4800 Special Dayt Buryline Special Supplies 83 8300 0000 4824 Horne Prochesci-Resale Merchandles for sale	8300 0000 3100 Friespalshal & Technical Services 8300 0000 3110 Legal And Auditing Fees	8300 0000 2800 8300 0000 2700	8300 0000 2400 Office Supplies 8300 0000 2500 Equipment Supplies & Maintenance 8300 0000 2560 Operating Furniture, Februes & Equipment	OPERATIONS AND MAINTENANCE: 8300 0000 2100 Books, Sabscriptions & Memberships 8300 0000 2200 Adverting and Marketing 8300 0000 2500 Travel & Training	8300 0000 1304 State Reference 401 K 6300 0000 2530 Vehicle Allowance 8300 0000 9164 Transfer To Workers Compansation Fund TOTAL PERSONNEL SERVICES	PERSONNEL SERVICES: PERSONNEL SERVICES: S 8300 0000 1100 Selaintes - Full-time Permanent Employees S 8300 0000 1200 Selaintes - Seasonal and Part-time Temporary Employees S 8300 0000 1301 Fica Taxes S 9300 0000 1302 Employee this insurance Insurance for all edgil S 8300 0000 1302 Employee the insurance
button rom season passes		Construction draws and expenses for new facility Permanently afflixed furnishings, fixtures for new building		Contract for accounting and payroll services	Payments on bonds applied to reduce the outstanding principal amount Paments on bonds applied to satisfy interest due on the outstanding amoun	und Checks	upplies			supplies, other	Paper, stationary, envelopes and related office supplies Parts, fluids, meintenance charges for equipment Furniture, flutures and equipment for the facility	Subscriptions and memberships for operations Expenses for promoting district operations In-service training for staff	Retirement contributions for all eligible permanent employees Vehicle allowance for director Workers Compensation insurance premiums	Salary for all permanent employees including in-kind donations Salary for all part-time and seasonal employees Social Security and Medicare Taxes associated with salaries insurance for all edigible permanent employees insurance for all edigible permanent employees
2,000,000 0 0 2,000,000	0 7,067,963	7,067,953 0 0	1,512,949 16,451,863	500 0 1,439,749	0 185, 000 1,212, 429	000	15,996	000	0 25, 260		000	. o \$ o	0 0 73,200	73,200 0 0
	0 0 9,972,664	9,972,664 0 0 0	157,274 9,817,453	0 10,000 41,179	00000	2,118 0		000	16,800	755	2,188 2,028 0	7,290	6,405 1,846 2,415 116,085	81,990 567 5,569 17,303
0000	0 6,762,336	5,002,336 0 7 60,000 0	1,665,793 5,904,501	0 8,000 1,471,798	0 0 625,000 771,898	000	3,000	000	27,000 8,400	 .800 0 0	500	25,000	12,333 1,200 4,317 183,985	83,898 60,000 11,008 21,239
	0 0 15,725,000	14,975,000 0 750,000	1,820,021 15,725,000	16,000 1,512,977	0 0 625,000 771,898 0	2,118 0	3,000		27,000 25,200	2.556	2,528 0	32,290 32,300	18,738 6,732 307,044	166,888 60,567 16,577 38,542
2,000,000 -385,217 0 1,614,783	0 0 15,478,000	15,100,000 0 376,00 0	2,266,860 17,090,783	0 20,000 1,819,048	0 0 625,000 771,898	.	3,000	5,000	40,000	80,000 15,000	5,000 143,650	1,000 40,000 1,500	31,050 4,800 9,937 447,812	211,224 120,000 25,339 43,350 2,112
0000	1,990,000	1,910,000 - & S 80,000 - & S	3,909,423~649,888~. 1,880,000	24,000 2 2,338,607	640,000 KS 752,923	2.184	75,000 V	10,000	38,000 40,000	378,000 ×	25,000	\$,000 \$,000	48,900 4,800 38,807 1,570,810	344,467 954,100 98,957 76,400

BUDGET SUMMARY
Opensing Exponses
Capital Exponses & Transiers
TOTAL EXPENSES - SOUTH DAVIS RECREATION DISTRICT

1,512,949 157,274 9,067,953 9,972,664 10,580,902 10,129,938

74 1,685,783 64 5,752,336 38 7,418,129

1,820,021 15,725,000 17,545,021

2,**266,86**0 17,0**90,7**83 19,3**57,6**43

960 3,909,423 783 1,990,000 943 5,899,423

South Davis Recreation District Budget

1100	FULL-TIME PERMANENT EMPLOYEES Salaries of seven permanent employees	344,457
1200	TEMPORARY EMPLOYEES The following is a breakdown of all season and temporary employees	
	Aquatics and Fitness 65,165 hrs	
	Cashiers and Daycare 19,982 hrs	
	Skating Staff 16,696 hrs	
	Recreation Staff 4,872 hrs	954,100
1301	FICA	
	Federal taxes paid by the district	98,957
1302	MEDICAL INSURANCE	5 6 100
	Cost of medical insurance for all eligible employees	76,400
1303	LIFE INSURANCE	
	Cost of life insurance for all eligible employees	3,395
1304	STATE RETIREMENT	
	Districts contribution to the state retirement	
	for all eligible employees	49,900
2530	VEHICLE ALLOWANCE	4 000
	Vehicle allowance for Director	4,800
9164	TRANSFER TO WORKERS COMPENSATION FUND	
	Workers Compensation Fund	38,807
2100	BOOKS/MEMBERSHIPS	
	Memberships to State Parks & Recreation Assoc.	
	Payments to ASCAP, Red Cross Training books,	5 000
	and Davis County Health Department fees	5,000
2200	Advertising/Marketing	
	Cost to promote facility through yearly brochures,	40 000
	flyers, and publications	40,000

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2300	TRAVEL AND TRAINING	
	Lifeguard/WSI training seminars	
	State Parks & Recreation conference for Director	4.000
	and approved staff	4,000
2400	OFFICE SUPPLIES	
	Paper, stationary, envelopes and related office supplies	6,500
		·
2500	EQUIPMENT AND SUPPLIES	
2500	Maintenance of Zamboni, service contracts on weight	
	· · · · · · · · · · · · · · · · · · ·	25 000
	equipment, copiers, computers and fax machines	25,000
2600	Building/Grounds Maintenance	
	Freon, chlorine, restroom supplies, lights, HVAC	
	maintenance and ground care needs	90,000
4		
2700	UTILITIES	
2700	Natural Gas 205,000	
	•	
•	Electricity 161,000	
	Water, Garbage 10,000	
	Total	376,000
•		
2800	TELEPHONE EXPENSE	
•	Telephone and communications services	15,000
3100	PROFESSIONAL AND TECHNICAL SERVICES	
3100	Payment of USSA softball officials and arbiter	
		36,000
	of winter basketball	30,000
3110	LEGAL AND AUDITING FEES	
	Cost for district attorney fee and costs for auditing	
	to meet state requirements	40,000
	· .	
3400	Custodial Services	
	Contract for cleaning the Recreation Center	,
	Contractor will provide all equipment and cleaning supplies	
•	necessary to clean facility to districts specifications	100,000
	necessary to clean facility to districts specifications	100,000
1000	Control Description of Control	
4800	SPECIAL DEPARTMENTAL SUPPLIES	
	Hoses, tools, shovels, first aid supplies, staff shirts,	•
	team trophies, arts and crafts supplies, softball	
	supplies and tennis equipment	22,000
1		
•		
•		

1824	ITEMS PURCHASED FOR SALE	
	Items in this category are figure skates, swim goggles and caps, racquetball and weight room equipment and	
	swim diapers	10,000
	SWIII diapers	10,000
4825	CONCESSION SUPPLIES	
	This includes all purchased items for two snackbars	75,000
5 110	Taragement	
5110	INSURANCE Money is allocated in this account to insure the	•
•	Money is allocated in this account to insure the facility, liability vehicle, workers comp	75,000
(100	Magana and Evenyan	
5100	MISCELLANEOUS EXPENSE These funds are spent to make sure employees	
	hired have background checks to protect our patrons	2,184
	information of the process of purchase	
8100	PRINCIPAL ON BOND	
	Payment on bond to reduce the outstanding principal amount	640,000
8200	Interest on Bonds	
0200	Payment on bonds applies to satisfy interest due	
	on the outstanding amount	752,923
9115	ACCOUNTING AND PAYROLL SERVICES	- 4
	Contract for payroll and accounting services	24,000
•		
	TOTAL EXPENSES	\$3,909,423
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2007 Capital

1621	BUILDINGS Cost to finish constructing the Recreation C	Center 1,910,000	
1641	FURNITURE AND EQUIPMENT Furniture, fixtures and equipment for the R Center	ecreation 80,000	
	TOTAL CA	PITAL \$1,990,00	(